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Financial reports and audited financial statements, and reports of the Board of Auditors: United Nations peacekeeping operations

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2017

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2017 (A/72/5 (Vol. II), chap. II). During its consideration of the report, the Advisory Committee met with the members of the Audit Operations Committee of the Board of Auditors, who provided additional information and clarification, concluding with written responses received on 8 February 2018. The Committee met with representatives of the Secretary-General and discussed the findings of the Board in the context of the related report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/72/756). The representatives provided additional information and clarification, concluding with written responses dated 7 March 2018.

2. **The Advisory Committee commends the Board of Auditors for the quality of its report.**

3. The Advisory Committee recalls paragraph 25 of its previous report (A/71/845) and continues to affirm its view that the findings presented annually by the Board of Auditors in its audit reports constitute an essential pillar of the Organization's oversight framework and provide valuable insight into the matters relating to the overall management and administration of United Nations peacekeeping operations.

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In that report, which was endorsed by the General Assembly in paragraph 2 of its resolution 71/261 B, the Committee expressed the view that its comments on the findings of the Board were best considered in conjunction with the Committee's observations on cross-cutting issues affecting all peacekeeping operations. The Committee also stated its intention to consolidate, commencing with the seventy-second session of the Assembly, its comments on the findings of the Board into its report on cross-cutting issues related to United Nations peacekeeping operations, with mission-specific findings continuing to be reflected in the respective reports of the Committee on individual peacekeeping missions. Consequently, the Committee has followed this approach in its consideration of the latest report of the Board on peacekeeping operations, and has included its comments and recommendations under section II of its report on cross-cutting issues related to United Nations peacekeeping operations (A/72/789).